

Webb County, Texas
Combining Balance Sheet - Nonmajor Governmental Funds - Summary
September 30, 2007

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
ASSETS				
Cash and investments	5,231,487	15,460,604	1,050,922	21,743,013
Taxes receivable, net	175,147	-	1,092,129	1,267,276
Due from other funds	4,134,096	4,688,727	67,645	8,890,468
Receivable from other governments	2,825,698	1,090,592	-	3,916,290
Other receivables	764,092	66,400	-	830,492
Inventories	3,519	-	-	3,519
Other assets	4,900	-	-	4,900
Total assets	<u>13,138,939</u>	<u>21,306,323</u>	<u>2,210,696</u>	<u>36,655,958</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	2,068,160	1,591,718	20,783	3,680,661
Due to other funds	2,837,585	612,391	-	3,449,976
Payable to other governments	14,512	-	-	14,512
Deferred revenue	513,675	-	1,031,105	1,544,780
Other accrued expenditures	767,243	-	-	767,243
Other payables	276,063	447,911	-	723,974
Total liabilities	<u>6,477,238</u>	<u>2,652,020</u>	<u>1,051,888</u>	<u>10,181,146</u>
Fund balances:				
Reserved for:				
Inventories	3,519	-	-	3,519
Debt service	-	-	940,529	940,529
Capital projects	-	25,024,859	-	25,024,859
Other purposes	7,090,393	-	-	7,090,393
Unreserved, reported in:				
Debt service	-	-	218,279	218,279
Capital projects	-	(6,370,556)	-	(6,370,556)
Special revenues	(432,211)	-	-	(432,211)
Total fund balances	<u>6,661,701</u>	<u>18,654,303</u>	<u>1,158,808</u>	<u>26,474,812</u>
Total liabilities and fund balances	<u>\$ 13,138,939</u>	<u>\$ 21,306,323</u>	<u>\$ 2,210,696</u>	<u>\$ 36,655,958</u>

Webb County, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - Summary
For the Year Ended September 30, 2007

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
REVENUES				
Property Taxes	\$ 699,752	\$ -	\$ 7,017,997	\$ 7,717,749
Sales and miscellaneous taxes	480,210	-	-	480,210
Fees and fines	2,664,658	-	-	2,664,658
Intergovernmental	18,183,626	2,625,738	-	20,809,364
Charges for services	4,081,372	-	-	4,081,372
Investment earnings	243,492	1,224,264	163,228	1,630,984
Miscellaneous	2,418,312	784,000	9,203	3,211,515
Grant matching	3,017,623	168,629	-	3,186,252
Total revenues	<u>31,789,045</u>	<u>4,802,631</u>	<u>7,190,428</u>	<u>43,782,104</u>
EXPENDITURES				
Current:				
General government	1,324,034	176,888	-	1,500,922
Public safety	3,534,282	9,863	-	3,544,145
Justice system	2,642,549	99,148	-	2,741,697
Health and human services	13,257,949	2,390	-	13,260,339
Infrastructure and environmental services	5,599,048	218,468	-	5,817,516
Corrections and rehabilitation	2,324,315	1,599	-	2,325,914
Community and economic development	307,407	142,873	-	450,280
Debt Service				
Principal	24,805	-	4,060,569	4,085,374
Interest and other charges	1,813	-	3,459,352	3,461,165
Bond issuance cost	-	30,000	-	30,000
Capital outlay	<u>1,872,043</u>	<u>15,889,283</u>	<u>-</u>	<u>17,761,326</u>
Total Expenditures	<u>30,888,245</u>	<u>16,570,512</u>	<u>7,519,921</u>	<u>54,978,678</u>
Excess (deficiency) of revenues over expenditures	<u>900,800</u>	<u>(11,767,881)</u>	<u>(329,493)</u>	<u>(11,196,574)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	1,680,000	-	1,680,000
Transfers in	90,446	6,089,256	547,772	6,727,474
Transfers out	<u>(1,106,414)</u>	<u>(2,371,931)</u>	<u>-</u>	<u>(3,478,345)</u>
Total other financing sources and (uses)	<u>(1,015,968)</u>	<u>5,397,325</u>	<u>547,772</u>	<u>4,929,129</u>
Net change in fund balances	(115,168)	(6,370,556)	218,279	(6,267,445)
Fund balances - beginning, Restated	6,776,869	25,024,859	940,529	32,742,257
Fund balances - ending	<u>\$ 6,661,701</u>	<u>\$ 18,654,303</u>	<u>\$ 1,158,808</u>	<u>\$ 26,474,812</u>